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Charitable Remainder Trust U/A 12803, John E. Guinness Revocable Trust Dtd.
6/11/92, Raymond M. Murphy, and Peter A. Carfegna Charitable Remainder Trust*

**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

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SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

-----X

In re:

BERNARD L. MADOFF,

Debtor.

-----X

Adversary Proceeding
No. 08-01789-BRL

SIPA Liquidation
(Substantively
Consolidated)

**MEMORANDUM IN OPPOSITION TO TRUSTEE’S MOTION TO AFFIRM
TRUSTEE’S DETERMINATION DENYING CLAIMS OF CLAIMANTS
WITHOUT BLMIS ACCOUNTS IN THEIR NAMES, NAMELY INVESTORS IN
FEEDER FUNDS, FILED BY WILLIAM B. KORB IRA, ROGER A. ENRICO
IRA, CHARLES & MIRIAM WOOD CHARITABLE REMAINDER TRUST U/A
12803, JOHN E. GUINNESS REVOCABLE TRUST DTD. 6/11/92, RAYMOND M.
MURPHY, AND PETER A. CARFEGNA CHARITABLE REMAINDER TRUST**

William B. Korb IRA, Roger A. Enrico IRA, Charles & Miriam Wood Charitable Remainder Trust U/A 12803, John E. Guinness Revocable Trust Dtd. 6/11/92, Raymond M. Murphy, and Peter A. Carfegna Charitable Remainder Trust (hereinafter “Objectors”), by and through undersigned counsel, as and for their Memorandum in Opposition to Trustee’s Motion to Affirm Trustee’s Determination Denying Claims of Claimants without BLMIS Accounts in their Names, Namely, Investor Feeder Funds, respectfully represent as follows:

1. Objectors timely filed the following claims (the “Claims”) against this estate:

<u>Investor</u>	<u>Claim No.</u>
William B. Korb IRA	015257
Roger A. Enrico IRA	014860
Charles & Miriam Wood Charitable Remainder Trust U/A 12803	015270
John E. Guinness Revocable Trust Dtd. 6/11/92	014405
Raymond M. Murphy	014863
Peter A. Carfegna Charitable Remainder Trust	To Be Provided

2. The Trustee issued a “Notice of Trustee’s Determination of Claim,” denying the “customer claim” of each Objector. Each Notice of Trustee’s Determination of Claim states: “Based on a review of available books and records of BLMIS by the Trustee’s staff, you did not have an account with BLMIS. Because you

did not have an account, you are not a customer of BLMIS under SIPA as that term is defined at 15 U.S.C. § 78lll.”

3. The Objectors filed an objection to the Trustee’s denial of their respective claims on or about January 8, 2010 [Docket No. 1394]. The Objectors hereby incorporate by reference herein, the arguments set forth in their objection.

4. The Objectors hereby join, and fully incorporate by reference as if fully restated herein, the arguments and authority cited in the objections and briefs filed on behalf of similarly situated customers.

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5. The Objectors reserve their right to respond to the Trustee and to the extent they deem necessary, to file a supplemental memorandum of law.

Dated: Garden City, New York
July 9, 2010

MEYER, SUOZZI, ENGLISH & KLEIN, P.C.

By: /s/ Jil Mazer-Marino
Jil Mazer-Marino, Esq.

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